



## State of Nevada – Department Of Personnel

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### CLASS SPECIFICATION

| <u>TITLE</u>             | <u>GRADE</u> | <u>EEO-4</u> | <u>CODE</u> |
|--------------------------|--------------|--------------|-------------|
| ACCOUNTING ASSISTANT IV  | 29           | F            | 2.300       |
| ACCOUNTING ASSISTANT III | 27           | F            | 2.301       |
| ACCOUNTING ASSISTANT II  | 25           | F            | 2.303       |
| ACCOUNTING ASSISTANT I   | 23           | F            | 2.306       |

### SERIES CONCEPT

Accounting Assistants must, as the majority of their duties, supervise and participate in the performance of clerical accounting work in the maintenance of accounts and accounting records for State agencies, following State and agency accounting procedures in the areas of payroll, budgetary accounting, cash flow, revenues and expenditures. Incumbents prepare and process accounts receivable and payable documents; review accounting system reports for accuracy and make corrections such as coding to ensure compliance with clearly established guidelines; collect data for standard recurring reports or prepare internal ad hoc reports that combine historical data with Controller's reports; and perform related duties as assigned.

In contrast, positions allocated to the Accountant Technician classes perform technical accounts maintenance work for agencies with complex accounting functions or systems. Factors that contribute to complexity include federal grant reporting, guidelines other than those contained in the State Administrative Manual, enterprise accounting, complex fund accounting, and external reporting requirements. Accountant Technicians monitor and maintain accounting and related records requiring specialized calculations, and correcting and adjusting journal or general ledger entries; design and implement report formats and data collection systems; prepare reports including both data and narrative reporting and interpretation; and consolidate reports generated by various accounting functions or levels, making recommendations and reaching conclusions. In addition, Accountant Technicians function with considerable independence when completing specialized transactions, resolving processing problems, researching and correcting errors, and reconciling accounts which are not clearly dictated by regulations and require a series of actions which may vary with specific circumstances.

### ALLOCATION OF POSITIONS

Allocation of positions to a level within the series is determined by a review of the nature and complexity of work performed; the knowledge, skills and abilities required; independence/supervision received; scope of responsibility/consequence of error; authority to take action/decision-making; and personal contacts necessary to complete work. Employees may be assigned supervision or leadworker responsibility at any level in the series, but this responsibility does not, by itself, warrant allocation to a higher level.

Levels within the Accounting Assistant series are distinguished by the complexity of accounts maintained; the variety and difficulty of processes and methods used; the degree of problem solving and evaluation required; and the type of supervision received and exercised. The complexity of accounts maintained ranges from routine accounts which do not involve a variety of accounting processes, rules, regulations or controls to accounts which require a greater knowledge of accounting processes and applicable regulations.

Positions allocated to the Accounting Assistant series may perform all or a combination of the duties described in the series concept, or they may specialize in one or more areas of clerical accounting. Some

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### ALLOCATION OF POSITIONS (cont'd)

duties may be performed by positions allocated to several levels within the series. For example, positions at each level may receive, receipt and post accounts receivables. However, at the lowest level in the series this may be the major duty, while at the highest level it takes only a small percentage of time and is not representative of the complexity of the position's major duties.

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### CLASS CONCEPTS

**Accounting Assistant IV:** Positions at this level work in a large, complex accounting environment which serves multiple divisions or statewide programs, services and activities. Incumbents organize, coordinate and ensure the timely completion of higher level clerical accounting work performed by at least three subordinate Accounting Assistant III and/or II positions working in a unit which performs a combination of duties such as:

- 1) provide the highest level of clerical accounting support to professional and technical level accountants and budget officers;
- 2) gather and extract data from a variety of internal and external sources;
- 3) resolve conflicting financial and statistical data;
- 4) prepare detailed supporting documentation for grants and related reports;
- 5) reconcile large bank statements using automated systems;
- 6) maintain records and balances for diverse general ledger groups and/or categories;
- 7) process accounts payable and receivable documents; and/or
- 8) assign accounting codes in accordance with complex rules, regulations, contracts and grant requirements.

The primary purpose of positions at this level is to function as a unit supervisor. In order to warrant allocation to this class, incumbents must spend the preponderance of time resolving difficult problems referred by subordinate staff; interfacing with higher level accounting staff; and training, supervising and evaluating the performance of assigned personnel.

**Nature and complexity of work.** Positions at this level supervise the highest level clerical accounting work involving the evaluation of variable situations and circumstances as well as adapting different approaches and methods to resolve problems. Determinations regarding what needs to be done require evaluating multiple issues, applying regulations to specific situations, and resolving complex problems referred by subordinate staff.

**Knowledge, skills and abilities required.** In addition to detailed knowledge of current practices and principles in clerical accounting and reporting, positions at this level must have knowledge of training and supervisory techniques and the ability to organize, coordinate, prioritize, assign and review the work of subordinate clerical accounting and administrative support staff.

**Supervisory/managerial responsibility.** Positions at this level must supervise higher level clerical accounting positions and, in addition, may supervise administrative support staff, students, interns, inmates and volunteers.

**Independence/supervision received.** The employee typically reports to professional or technical accounting staff and oversees the performance of clerical accounting work within the framework of agency policies and procedures and/or program requirements. The employee determines the priority of assignments and structures the tasks of subordinates to accomplish programmatic or agency goals within established schedules and timelines.

**Scope of responsibility/consequence of error.** Work products impact the activities of the section or bureau and the accuracy of information provided to professional and technical accounting staff. The potential negative impact of errors could extend beyond the agency itself to other agencies and entities,

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### CLASS CONCEPTS (cont'd)

#### Accounting Assistant IV (cont'd)

**Scope of responsibility/consequence of error** (cont'd) program clientele, vendors, suppliers and others. Errors in the interpretation and application of regulations and guidelines could result in non-compliance, substantial staff time to trace and correct errors, inconvenience to agency staff and program clientele, loss of credibility of the agency/program, and possible loss of revenue.

**Authority to take action/decision-making.** Decisions made at this level impact all subordinate positions, several work units or segments of the agency, and the quality of services provided to administrators, program clientele and/or the general public.

**Personal contacts.** Contacts at this level involve the exchange of specialized clerical accounting information with professional and technical accounting staff, program managers, external entities and others. Employees explain detailed regulations and procedures to subordinate staff and program clientele, and the rationale for actions and decisions.

#### **Representative duties for Accounting Assistant IV include:**

Serve as the supervisor of a unit staffed by at least three Accounting Assistant III's and/or II's who perform complex and difficult clerical accounting work as described in the class concept; plan, organize and coordinate work unit activities; determine appropriate work priorities and adjust assignments and schedules in order to meet established deadlines and reporting requirements.

Train, supervise and evaluate the performance of subordinate personnel; establish and revise work performance standards; prepare, maintain and update procedural instructions and manuals; ensure proper orientation and ongoing training of subordinate staff.

Respond to and resolve the most difficult clerical accounting questions and issues; confer with professional and technical accounting personnel regarding significant problems; research and evaluate the applicability of past practices and precedents to current circumstances.

Oversee and review clerical accounting work which may include preparation of payroll reports; account reconciliations; compilation and organization of data used in budget preparation, detailed documentation related to revenues and expenditures, and purchases; and assist in budget maintenance as assigned.

Identify and correct errors and discrepancies in the work products of subordinate staff; research questionable or inconsistent data; assess errors made in relation to established procedures; develop and implement procedural changes and/or additional training to eliminate or minimize errors.

Ensure proper recording, coding and reporting of clerical accounting information; spot-check work performed by subordinates to ensure compliance with agency policies, program requirements, and conformance to accepted financial reporting standards.

**Accounting Assistant III:** Positions at this level work in a large, complex accounting environment or supervise the entire accounts maintenance function of a small program or agency. Incumbents perform the highest level clerical accounting work which requires applying discretion and independent judgment, as stated in the classification factor descriptions below, when reviewing and verifying account related information, interpreting and applying guidelines, and extracting and evaluating account information/data to make decisions and monitor various accounts. Incumbents review and reconcile clerical accounting documents prepared by others; provide technical assistance to staff to resolve problems; assist in developing procedures to implement or improve work processes; and develop computer spreadsheets and other data collection processes for the purpose of tracking and organizing accounts related information.

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### CLASS CONCEPTS (cont'd)

#### Accounting Assistant III (cont'd)

**Nature and complexity of work.** Assignments at this level are the highest level clerical accounting and involve variable situations and circumstances which require adapting different approaches and methods to the problem solving process. Determinations regarding what needs to be done typically require evaluating multiple issues and applying regulations to specific situations and problems for which there may be no directly applicable guidelines.

**Knowledge, skills and abilities required.** Assignments require detailed knowledge of current practices and principles in the areas of clerical accounting and reporting and of the specific program or agency operations to which the position provides support. The required knowledge, skills and abilities are typically acquired by considerable work experience in addition to attending seminars, workshops and other classes related to clerical accounting and reporting.

**Supervisory/managerial responsibility.** The employee may supervise lower level employees and students and provide work direction to interns, inmates or volunteers.

**Independence/supervision received.** The employee works under limited supervision and performs assignments within the framework of agency policies and procedures and/or program requirements. The employee has latitude to determine the priority of assignments and structure tasks to accomplish program/administrative goals within established schedules and timelines. When information/data is conflicting, the employee uses discretion in extracting and gathering additional information/data from a variety of sources to independently make decisions and monitor accounts.

**Scope of responsibility/consequence of error.** Work products impact the activities of the section or bureau and/or specific clientele served by the agency or program. The potential negative impact of errors could extend beyond the agency itself to other agencies and external entities. Errors in interpretation or application of regulations and guidelines could result in non-compliance; substantial additional staff time to trace and correct errors; inconvenience to clients, vendors, other agencies or external entities; loss of credibility of the program or services; and possible loss of revenue.

**Authority to take action/decision-making.** Decisions made at this level impact several work units or segments of the agency and the quality of services provided to administrators, program clientele or the general public.

**Personal contacts.** Personal contacts are made to obtain, provide or exchange complex clerical accounting data related to the assignment. In addition to explaining detailed regulations and procedures to program clientele, employees must also explain how and why they apply to the client's specific situation or problem. Such contact may be made on the telephone, in writing, individually or in the form of group presentation.

#### **Representative duties for Accounting Assistant III include:**

Provide support to higher level accounting and/or budget staff; extract and gather information from a variety of internal and external sources and select which sources to use when information is conflicting; provide detailed supporting documentation for grant reports, work programs and budget preparation; compile and consolidate detailed and complex information related to agency operation; create spreadsheets including formulas to organize, display and summarize data, and to facilitate analyses and identify interrelationships.

Perform the most complex payroll duties in which the majority of the work involves calculating, verifying and preparing the appropriate documentation for overtime, call-back, shift differential and standby pay, requests for hand typed checks, and special pay for employees leaving State service.

Answer complex and diverse inquiries and correspondence on budget and accounts related matters and interpret and explain policies, procedures and guidelines to clientele and the general public; interpret the applicability of regulations, guidelines and policies when gaps in specificity exist.

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### CLASS CONCEPTS (cont'd)

#### Representative duties for Accounting Assistant III (cont'd)

Resolve complex reconciliation problems identified by lower level staff; reconcile large bank statements using automated systems; identify and analyze discrepancies.

Receive, review, verify and process accounts related documents for accuracy, completeness and compliance to established procedures for the most complex programs such as university athletic travel and ongoing payments for capital improvement projects; independently gather additional information from various internal and external sources and evaluate information/data to make decisions and monitor various accounts.

Review and reconcile work done by others; provide technical assistance to staff to resolve problems including reviewing and correcting errors.

Authorize payments within designated authority; compare expenditure document with supporting documentation and sign the document or approve electronically to pay for goods or services provided.

Supervise lower level clerical accounting and administrative support staff as assigned.

**Accounting Assistant II:** Positions at this level perform a variety of clerical accounting work; maintain records and track balances for diverse general ledger groups and/or categories; prepare a wide variety of accounts payable and receivable documents; and assign accounting codes in compliance with complex rules, regulations and procedures which may include contractual and grant limitations.

**Nature and complexity of work.** Clerical accounting duties are varied and involve different processes and methods. Determinations regarding what needs to be done require evaluation of one or more issues and typically involve choosing from among several alternative courses of action. The work involves elements and conditions which must be identified and evaluated in order to determine interrelationships and assess the applicability of standardized procedures.

**Knowledge, skills and abilities.** Assignments require a working knowledge of clerical accounting principles and practices and the ability to perform a variety of accounting functions. The required knowledge, skills and abilities are typically acquired through clerical accounting experience in addition to attending seminars, workshops and other classes related to procedures, practices and processes common to clerical accounting.

**Supervisory/managerial responsibility.** The employee may supervise lower level employees and students and provide work direction to interns, inmates or volunteers.

**Independence/supervision received.** The employee works under limited supervision and performs clerical accounting assignments which focus on a specific desired end-product rather than conformance to clear and rigid procedures. The employee has latitude to select the most appropriate methods, tools and procedures to get the job done within an established framework which may include administrative guidelines, regulations or general instructions from the supervisor.

**Scope of responsibility/consequence of error.** Work products have some impact on the daily activities of the section or bureau in which the employee is assigned. Errors are not subject to direct verification or checking and may not be easily detected. Errors in processing documents, maintaining accounts and interpreting or applying procedural guidelines could result in non-compliance; additional staff time to trace and correct errors; inconvenience to clients or vendors; loss of credibility of the program or service; and may result in loss of funds.

**Authority to take action/decision-making.** Decisions made at this level impact the immediate and surrounding work units and the quality of services provided to program clientele.

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### CLASS CONCEPTS (cont'd)

#### Accounting Assistant II (cont'd)

**Personal Contacts.** Personal contacts are made to elicit, provide or exchange account related information which requires the explanation of State and agency policies, procedures, rules and regulations or providing instructions to program clientele or agency staff.

#### **Representative duties for Accounting Assistant II include:**

Process State budget and accounting documents by encoding accounting distribution data such as no warrant transfers, transfer warrant claims, requisitions, purchase orders, and journal vouchers both manually and electronically.

Receive, review, verify and process accounts related documents for a major program which requires knowledge of account distribution codes for diverse general ledger groups and/or categories with complex rules, regulations and procedures such as processing international travel for payment or billing Medicaid and third party insurance for diverse services.

Reconcile computer printouts with timesheets; serve as liaison with central pay center staff; investigate and correct errors; prepare time adjustment sheets as needed; enter pre-payroll data and maintain related records.

Develop formats for basic spreadsheets, manually or using a computer, for tracking, manipulating and reporting account related data.

Transfer accounting data to appropriate accounts, journals or ledgers to summarize agency and/or program financial accounting information.

Reconcile internal accounting records and reports to Controller's reports; balance and prepare documents to make reconciliation.

Maintain and monitor a variety of revenue and expenditure accounts; notify management when revenues fall below projected levels and when funding is low or not available.

Provide oral and/or written reports to supervisors and management, as required, by obtaining data from various agency accounting records.

Initiate and/or compose correspondence in response to inquiries from individuals or organizations; provide financial/accounting data and information concerning agency or State policies and procedures.

**Accounting Assistant I:** Positions at this level perform clerical accounting duties in support of a work unit or program in an assigned agency. Assignments are limited in variety, recurring, and generally follow established routines. Incumbents may specialize in one function, or they may perform several of the duties described below.

**Nature and complexity of work.** Assignments at this level include a variety of interrelated tasks which may be varied or occur in cycles following established routines. Duties involve several standardized, sequential steps, processes or operations and typically require the incumbent to recognize the difference among a few readily apparent factual situations when reviewing account related data and documents in order to determine appropriate actions to take. Positions at this level are required to solve some non-routine problems by locating the guidelines or procedures that are directly applicable to the problem. Deviations from standard practices require prior approval.

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## CLASS CONCEPTS (cont'd)

### Accounting Assistant I (cont'd)

**Knowledge, skills and abilities required.** Assignments require a general knowledge of clerical accounting principles and practices as well as the ability to apply this knowledge to assigned duties. The required knowledge, skills and abilities are typically acquired through clerical accounting experience or through minimal bookkeeping coursework.

**Supervisory/managerial responsibility.** The employee may supervise lower level employees and students and provide work direction to interns, inmates or volunteers.

**Independence/supervision received.** Work is performed under general supervision of a higher level accounting or professional employee who is easily accessible to answer questions either by telephone, electronic mail or other modern communication methods. Incumbents are given guidelines, procedure manuals and/or general oral or written instructions from which to locate and select the most appropriate references to complete assignments. Standards for taking action are well established and variations from standard practice require approval of the supervisor.

**Scope of responsibility/consequence of error.** Work products have limited impact on the organization as a whole and generally affect immediate or surrounding work units, or a particular phase of agency operations. Errors would typically be discovered through internal auditing processes/systems or supervisory reviews that would involve additional staff time to track and correct. Consequence and associated costs of errors may include inconvenience to coworkers, disruption of work unit activities, or minor inefficiencies.

**Authority to take action/decision-making.** Decisions made at this level impact the immediate work unit or some routine, day-to-day operations of the organization as a whole. Incumbents make decisions based on clearly defined guidelines and regulations.

**Personal Contacts.** Personal contacts are made to coordinate work unit activities, obtain and receive information, and resolve factual or procedural problems and discrepancies. Contacts require courtesy and basic customer service skills as well as the ability to explain standard procedures, program requirements, and/or agency practices.

### **Representative duties for Accounting Assistant I include:**

Either manually or electronically, code and prepare voucher payable documents for a limited variety of general ledger groups and/or categories according to standard procedures; review accounting documents by comparing the data on the document with back-up information to substantiate claims; verify budget authority for expenditure, accuracy of billing claim, and authorized signature; track and report on expenditures for assigned groups and/or categories within a budget.

Receive payments over the counter or in the mail; match payment to receivable due; prepare a receipt; assign budgetary account code and post to revenue account; post payment to receivable account; prepare daily deposit; balance the money, journals and deposit forms against each other, and make deposits.

Compare entries in the Controller's reports to internal reports and original documentation to ensure revenues and expenditures are applied correctly and in a timely manner; correct errors found in the internal records and refer errors found on the Controller's report for correction.

Review timesheets for completeness, authorized signatures, correct calculation of hours, adequate leave balances, compliance with policies, procedures and regulations, and attachment of required documentation; discuss discrepancies with employee and/or supervisor and make corrections; batch and enter data into internal system and/or pay system or send out for entry.

Access account information manually or on the computer to respond to routine inquiries from clients or vendors.

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### CLASS CONCEPTS (cont'd)

#### Accounting Assistant I (cont'd)

#### Representative duties for Accounting Assistant I (cont'd)

Perform input and retrieval functions on a personal computer or mainframe terminal; manipulate information in the computer via spreadsheet, word processing or database computer programs to record, organize, track, report and verify financial information as required.

Perform accounts receivable tasks; verify charges and bill the appropriate account to apprise debtor of the liability; assist in the collection of past due accounts by following prescribed procedures as assigned.

Reconcile manual bank statements for agency or program; compare bank documentation regarding deposits, disbursements and balances to the agency records; identify exceptions and resolve routine problems.

Balance account information; verify totals with back-up data and identify discrepancies in accounts; review account information and documentation; identify and refer adjustments and/or correct records.

Generate standard, recurring reports from internal accounting records or ad hoc reports summarizing historical spending within requested parameters.

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### MINIMUM QUALIFICATIONS

#### ACCOUNTING ASSISTANT IV

**EDUCATION AND EXPERIENCE:** Graduation from high school or equivalent education and four years of progressively responsible clerical accounting experience which included duties such as responsibility for accounts payable, accounts receivable, payroll and/or other accounting data; developing computer spreadsheets to record, track, manipulate, and report accounting related data; researching and interpreting financial data to prepare reports and respond to budget and accounts related inquiries; reconciling accounts; and making corrections through the use of journal vouchers; **OR** one year of experience as an Accounting Assistant III in Nevada State service which included clerical accounting duties as described above; **OR** an equivalent combination of education and experience.

**ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES** (required at time of application):

**Detailed knowledge of:** the highest level clerical accounting functions as described in the class concepts. **Working knowledge of:** automated systems and applications typically used to support financial recordkeeping and reporting. **General knowledge of:** principles and practices related to supervision and training. **Ability to:** compile and analyze records, numerical and descriptive information from forms, applications, contracts, spreadsheets, invoices and other materials; organize, coordinate and oversee the work of a unit of accounting assistants and administrative support staff; schedule, assign and review the work of others; resolve complex problems and data discrepancies in clerical accounting records and reports; determine work priorities and adjust assignments in order to meet demanding timelines; develop procedures to implement new or modified financial and/or statistical reporting requirements, documentation requirements, new regulations or other changes in work processes; *and all knowledge, skills and abilities required at the lower levels.*



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## MINIMUM QUALIFICATIONS

### ACCOUNTING ASSISTANT IV (cont'd)

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

**Working knowledge of:** State regulations regarding personnel administration; clerical accounting functions and services of the agency to which assigned; State budget preparation and monitoring processes. **Ability to:** train, supervise and evaluate the performance of assigned personnel; establish and revise work performance standards for subordinate staff; orient new staff and provide for initial and on-going training; interpret, apply and explain complex regulations and requirements regarding the agency/program financial recordkeeping processes; plan, organize, coordinate and oversee the work of subordinate accounting assistants and administrative support staff; ensure the timely completion of quality work products of subordinate staff.

### ACCOUNTING ASSISTANT III

EDUCATION AND EXPERIENCE: Graduation from high school or equivalent education and three years of progressively responsible clerical accounting experience which included duties such as responsibility for accounts payable, accounts receivable, payroll and/or other accounting data; setting up computer spreadsheets to record, track, manipulate and report data; researching and interpreting financial data to prepare reports and respond to budget and accounts related inquiries; and reconciling accounts; **OR** one year as an Accounting Assistant II in Nevada State service which included clerical accounting duties as described above; **OR** an equivalent combination of education and experience.

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):

**Detailed knowledge of:** clerical accounting principles, practices and techniques. **Working knowledge of:** budgeting and funding regulations, practices and procedures; payroll, accounts payable and accounts receivable functions sufficient to recognize discrepancies, inconsistencies and errors and complete the required documents and procedures to make corrections; computer spreadsheet techniques sufficient to record, track, manipulate and report data. **Ability to:** interpret and apply rules, regulations, policies and procedures; collect, compile, compute and interpret data and prepare associated written reports and recommendations; plan, implement and monitor clerical accounting methods and procedures; respond verbally and in writing to diverse and complex inquiries regarding budget and accounts related matters; explain diverse guidelines, policies, and procedures to clientele, the public and agency staff; review accounts maintenance documents prepared by others to find errors; reconcile large accounts using automated systems; *and all knowledge, skills and abilities required at the lower levels.*

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

**Ability to:** interpret and apply rules, regulations, policies and procedures relative to the specific program or service involved; develop financial and statistical reports in conjunction with agency budget requests; interpret the applicability of regulations, guidelines and policies when gaps in specificity exist; supervise staff as assigned by organizing, delegating responsibility, training, and evaluating subordinate employees.

### ACCOUNTING ASSISTANT II

EDUCATION AND EXPERIENCE: Graduation from high school or equivalent education and two years of clerical accounting experience which must have included duties such as coding documents to distribute funds; preparing accounts payable and accounts receivable documents; using computer spreadsheets to record, track, manipulate and report data; balancing accounts; and identifying and applying established financial recordkeeping procedures; **OR** one year of experience as an Accounting Assistant I in Nevada State service; **OR** an equivalent combination of education and experience.

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### MINIMUM QUALIFICATIONS (cont'd)

#### ACCOUNTING ASSISTANT II (cont'd)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):

**Working knowledge of:** accounting coding used to distribute funds in payroll, accounts receivable and accounts payable bookkeeping; use of computer spreadsheets to track, manipulate and report accounting related data, payroll, accounts payable and accounts receivable functions; correct English usage, spelling, punctuation and grammar sufficient to write standard memoranda, letters and report narratives; standard processes, procedures and methods used to reconcile accounts. **General knowledge of:** payroll practices and procedures. **Ability to:** identify and apply established budgetary and financial recordkeeping requirements for the maintenance of accounts; distribute expenditures to a variety of subordinate accounts; effectively identify and apply statutes, rules and regulations as applied to verifying accounting documents generated by an accounting system; read and understand legal contracts and grants; use established formulas as needed to complete accounting documents and develop spreadsheets; *and all knowledge, skills and abilities required at the lower level.*

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

**Working knowledge of:** State Accounting System, report forms and paperwork as applied to processing agency accounting documents. **General knowledge of:** bookkeeping methods and procedures related to monitoring contracts and grant spending. **Ability to:** read and interpret financial reports pertaining to various agency operations including payroll reports.

#### ACCOUNTING ASSISTANT I

EDUCATION AND EXPERIENCE: Graduation from high school or equivalent and one year of clerical experience, six months of which included accounts payable and/or accounts receivable responsibility; and the use of computer spreadsheets and a calculator by touch; **OR** graduation from high school or equivalent education supplemented by successful completion of a one-semester college course in bookkeeping or one year of high school bookkeeping and six months of clerical experience; **OR** an equivalent combination of education and experience.

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):

**General knowledge of:** clerical accounting and financial record keeping procedures; the use of accounting codes for the distribution of funds for payroll, accounts receivable and accounts payable bookkeeping; accounts payable and receivable procedures; computer spreadsheets used for bookkeeping and accounts maintenance. **Ability to:** perform basic math calculations including addition, subtraction, multiplication and division of whole numbers, fractions, decimals and percentages; review numerical data and documents to ensure accuracy and completeness; operate a calculator by touch; communicate and work cooperatively with co-workers, outside agencies and the public; learn codes and coding procedures used in bookkeeping records; use courtesy, tact and diplomacy when working with co-workers, outside agencies, vendors and the public; work effectively with frequent interruptions and fluctuating workloads; retrieve account information from a computer or manual bookkeeping system; prioritize tasks to complete work in a timely manner; work independently and follow through on structured assignments; compose routine memoranda, letters and reports; format a computer spreadsheet following instructions.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

**Working knowledge of:** agency policies, rules and regulations that pertain to accounts maintenance; payroll practices and procedures; sources of information within an organization. **Ability to:** recognize problems or discrepancies in accounts; prepare and process travel arrangements and claims; research a problem or question to a successful conclusion; compile and summarize data for agency reports; distribute expenditures to a variety of subordinate accounts; recognize problems or discrepancies in payroll, accounts payable or accounts receivable data, and make corrections; resolve problems in payroll coding

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### **MINIMUM QUALIFICATIONS (cont'd)**

#### **ACCOUNTING ASSISTANT I (cont'd)**

##### **FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (cont'd)**

and make corrections; apply statutes and department/agency policies to verifying the accounting documents generated by an agency accounting system; apply established budgetary and financial recordkeeping requirements to the maintenance of accounts.

This class specification is used for classification, recruitment and examination purposes. It is not to be considered a substitute for work performance standards for positions assigned to this class.

|              | <u>2.300</u>         | <u>2.301</u>         | <u>2.303</u>         | <u>2.306</u>         |
|--------------|----------------------|----------------------|----------------------|----------------------|
| ESTABLISHED: | 7/1/01P<br>10/4/00PC | 7/1/89P<br>9/27/88PC | 8/1/60               | 8/1/60               |
| REVISED:     |                      | 7/6/90-3             | 8/1/66               | 8/1/66               |
| REVISED:     |                      |                      | 1/24/84              |                      |
| REVISED:     |                      |                      | 7/1/89P              | 7/1/89P              |
|              |                      |                      | 9/27/88PC            | 9/27/88PC            |
| REVISED:     |                      | 7/1/01P<br>10/4/00PC | 7/1/01P<br>10/4/00PC | 7/1/01P<br>10/4/00PC |